

GIRARD GIBBS LLP

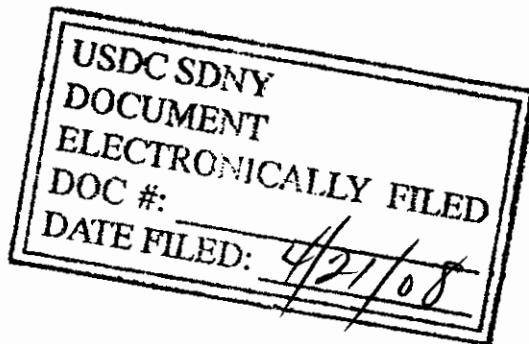
Attorneys at Law

601 California Street, 14th Floor | San Francisco, CA 94108-2805
Tel: 415.981.4800 | Fax: 415.981.4846 | www.girardgibbs.com

April 16, 2008

VIA FACSIMILE (212-805-7941)

Hon. Loretta A. Preska
United States District Judge
United States Courthouse
500 Pearl Street, Room 1320
New York, NY 10007



Re: *Burton v. Merrill Lynch & Co., Inc., et al.*, 08-cv-3037 (LAP)
***Kraemer v. Deutsche Bank AG, et al.*, 08-cv-2788 (LAP)**

Dear Judge Preska:

We write on behalf of our clients Frederick Burton and Richard Kraemer, plaintiffs in the above-titled actions. Burton and Kraemer allege violations of the Securities Exchange Act of 1934 by Merrill Lynch & Co., Inc., Deutsche Bank AG, and their respective affiliates in connection with the sale of auction rate securities. The allegations in both cases are similar.

We have received the Court's April 2, 2008 Memorandum in the *Burton* action. We respectfully request that the Court schedule a conference in that action at a date convenient for the Court and the parties to discuss the issues referenced in the Court's Memorandum. If the Court deems it advisable, that conference might be scheduled concurrently with a conference in the *Kraemer* action to address any issues arising out of the matters addressed in the April 2 Memorandum. In the interests of reserving the rights of our clients and those of the proposed classes they seek to represent, we respectfully advise the Court that neither Mr. Burton nor Mr. Kraemer wishes at this time to waive recusal under Section 455(a).

We appreciate the Court's attention to this matter and look forward to the resolution of these issues.

Respectfully submitted,

GIRARD GIBBS LLP

Daniel C. Girard

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by. Aaron M. Gleisberg

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Cc: Jay B. Kasner, Counsel for Merrill Lynch defendants (*via facsimile*: (212) 735-2000)
Stephen L. Saxl, Counsel for Deutsche Bank defendants (*via facsimile*: (212) 805-9371)
Steven Weiss, Co-Counsel for plaintiffs Burton and Kraemer (*via facsimile*: (212) 981-9266)
Norman Siegel, Co-Counsel for plaintiffs Burton and Kraemer (*via facsimile*: (816) 714-7101)
Eduard Korsinsky, Counsel for Richard Stanton, plaintiff in *Stanton v. Merrill Lynch & Co., Inc., et al.*, 08-cv-3054 (LAP) (*via facsimile*: 212-363-7171)